

CHAPTER 2 - THE ACCOUNTING PLAN AND PROCEDURES

SECTION A - GENERAL PROVISIONS

Each fund is an entirely separate entity. Transactions between funds must be carefully recorded and fully supported by issuing receipts and warrants. Transfers may be made between funds in the form of temporary loans as provided by law; these will also be supported by issuing receipts and warrants. [IC 36-1-8-4]

CORRELATION OF BUDGETS AND ACCOUNTS

The law requires the annual enactment of a balanced budget. Appropriation accounts used in such budget shall be the framework of subsequent accounting for receipts and disbursements.

ACCOUNTS EXCLUDED FROM THE BUDGET

In form, a budget is a tabulation of appropriations and estimated revenues. In a cash basis system of accounts, estimated revenue is synonymous with estimated receipts, except for "nonrevenue receipts."

Nonrevenue receipts include borrowing for which securities are issued, i.e., bonds and notes. Such items, and the contemplated disbursement of their proceeds, are excluded from the budget except for repayment of bond principal and interest and the interest only on temporary loans. Bond proceeds, with the exception of revenue bonds, must be appropriated in the regular legal manner before being expended.

Trust and Agency Funds and Utility Funds by their nature are excluded from budgets.

INTERFUND TRANSACTIONS

The resources of a particular fund may be used only for the purposes for which the fund was created or as otherwise authorized by law. Therefore, one of the fundamentals of good accounting is that a proper charge be made for all substantial interfund services and that an adequate record be made for all interfund receipts and disbursements. For example, hydrant rental furnished to the city of town must be billed by the Water Utility. In brief, such billings should be made by all funds concerned and warrants drawn from one fund to another in payment thereof, so that each fund will show its correct financial position.

Incidental services and supplies given by one fund to another shall be billed to and paid for by the fund receiving such services and supplies. In case an employee of one fund works part-time for another fund, the pay of that employee shall be divided in recording the payroll, and the proper amount charge each fund.

RECEIPTS AND DISBURSEMENTS

Receipts within each fund, fund type and account group are classified by:

Source
Revenue Receipts
Nonrevenue Receipts

Disbursements are classified in two manners:

1. In cities and towns with departmentalized budgets, disbursements are classified by function or program and activity, organization unit, object of expense, and major budget classification. See numbering system explanation starting on Page 7-1. Minor budget classifications are provided for more detailed accounting and greater information.
2. In small towns with non-departmentalized budgets, disbursements are classified by object of expense and major budget classification. Minor budget classifications are also provided for more detailed accounting and further information.

FUNDS

See Pages 7-1 and 7-2 for fund types and a description of each type.

See Pages 7-2 through 7-6 for fund classifications and fund names.

SECTION B - ACCOUNTS PROVIDED

NUMBERING THE ACCOUNTS

The following numbering system is used for numbering all accounts. Refer to Page 11-4 for the complete prescribed Chart of Accounts. Following is the key for the numbers, explanations, and some examples.

Key	ABC-DEF-GHI.JKL
Numbers	XXX-XXX-XXX.XXX

<u>Key</u>	<u>Explanation</u>
A	Fund type. Fund types are numbered and titled pursuant to types suggested in GAAFR. See Pages 7-1 and 7-2 for definitions and numbers assigned.
BC	Fund name. Funds are numbered and classified by fund type. See Pages 7-2 through 7-6 for numbers and listing.
DEF	Organization unit. Organization units (departments) are numbered and classified by function, program, and/or activity. See Pages 7-6 through 7-7 for numbers and listing.
GHI.JKL	Chart of Accounts. The chart of accounts follows closely the chart of accounts numbers suggested in GAAFR with some slight modifications. The chart of accounts includes assets, other debits, liabilities, other credits, fund equity, revenues, other financing sources, expenditures, and other financing uses. The municipality will use those accounts needed for their accounting needs. See Pages 11-1 through 11-11 for complete chart of accounts.

FUND TYPES

-A-

Prescribed
Number

1. General Fund - The General Fund is the general operating fund of the municipality. Tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures of the municipality are paid from the general fund.
2. Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditures for specific purposes. See Pages 7-2 and 7-3 for examples
3. Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest. See Pages 7-3 and 7-4 for examples.
4. Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. See Pages 7-4 and 7-5 for examples.

Prescribed
Number

Proprietary Funds:

5. Internal Service Funds - Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. See Page 7-5 for examples.
6. Enterprise Funds - Enterprise Funds are used to account for the financing of services to the general public where all or most of the costs involved are financed by user charges for such services. See Page 7-5 for examples.

Fiduciary Funds:

7. Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the municipality in a trustee capacity or as an agent for individuals, organizations, other governmental units or other funds. See Pages 7-5 and 7-6 for examples.

Account Groups:

8. General Fixed Assets - The General Fixed Assets Group is used to account for the general fixed assets of the municipality. See Page 7-6 for examples.
9. General Long-Term Debt - The General Long-Term Debt Account Group is used to provide an accounting for the general long-term debt of municipality. See Page 7-6 for examples.
10. Unclassified Funds:

Unclassified funds are those funds which are not otherwise classified. These are funds which contain material characteristics of two or more of the classified fund types. Classification of these funds will be made during an audit by the State Board of Accounts.

FUND NAMES

-BC-

The following prescribed fund names are required by statute or are currently in use by municipalities pursuant to annual reports filed with the State Board of Accounts. Further funds will be added as required. Fund numbers shall be used as listed. Numbers include fund type. For instance, (2)01, etc.

General Funds (101-199):

- 101 General Fund

Special Revenue Funds (201-299):

- 201 Motor Vehicle Highway
- 202 Local Road and Street
- 203 Federal Revenue Sharing Trust
- 204 Park and Recreation - Operating
- 205 Cemetery Operating (operating mostly with tax revenue support - not user fees)
- 206 Aviation (operating mostly with tax revenue support - not user fees)

Special Revenue Funds (201-299) (Continued):

- 207 Parking Meter
- 210 Thoroughfare (where used for maintenance and repairs instead of new construction)
- 211 Park Nonreverting Operating
- 212 Health
- 213 Alcohol and Drug Services
- 214 Mental Health
- 215 Probation
- 216 Emergency Medical Services (where used for operations and funded by tax revenues instead of for purchase of equipment or qualifying as enterprise fund.)
- 217 Donation (if used for other than capital items)
- 218 Economic Development (Operating)
- 219 Building Demolition
- 220 Planning and Zoning
- 221 Plan Commission
- 222 Animal Shelter
- 223 Landfill
- 224 Crime Control
- 225 Sanitation (operating mostly from tax revenues - not user fees)
- 226 Parking (not construction)
- 227 Transportation (operating mostly from tax revenues)
- 228 Abandoned Vehicle
- 229 Civil Defense
- 230 Federal Grants - Operating (not capital projects or debt service)
- 231 Community Development
- 232 Housing Authority (operating with tax revenues)
- 233 Local Law Enforcement Continuing Education Fund
- 235 Motor Vehicle Registration Penalties Fund
- 236 Clerk's Record Perpetuation Fund
- 237 Enhanced Access Fund
- 238 Electronic Map Generation Fund
- 239 Deferral Program
- 240 Election
- 241 Unsafe Building
- 242 Riverboat (unless restricted to infrastructure uses)
- 243 State Grant
- 244 Emergency Telephone System
- 245-269 Reserved For Future Statutory Funds
- 270-299 Other Funds not listed

Debt Service Funds (310-399):

- 301 Bond and Interest Redemption
- 302 Fire and Police Equipment Debt Payment
- 303 Loan and Interest Payment
- 304 Capital Improvement Bond (Sinking)
- 305 Fire Equipment Bond (Sinking)
- 306 Corporation Bond (Sinking)
- 307 Bond, General (Sinking)
- 308 Sewer Bond (Sinking)
- 309 Bridge Bond (Sinking)

Debt Service Funds (310-399) (Continued):

- 310 Urban Renewal Bond (Sinking)
- 311 Redevelopment Bond (Sinking)
- 312 Park Bond (Sinking)
- 313 Transportation Bond (Sinking)
- 314 Thoroughfare Bond (Sinking)
- 315 Airport Bond (Sinking)
- 316 Industrial Loan (Repayment)
- 317 Flood Control Bond (Sinking)
- 318 Lease Rental Payment
- 319 Fire Equipment Debt
- 320 Police Equipment Debt

Capital Projects Funds (401-499):

- 401 Cumulative Capital Improvement - Cigarette Tax
- 402 Cumulative Capital Development
- 403 Park Nonreverting Capital
- 404 Thoroughfare (mostly used for construction, not repairs and maintenance)
- 405 Public Improvement
- 406 Redevelopment Capital
- 407 Industrial Park (construction projects, not operating costs)
- 408 Industrial Development (capital projects costs, not operating)
- 409 Police Equipment (equipment costs, not debt service)
- 410 Fire Equipment (equipment costs, not debt service)
- 411 Flood Control - Construction
- 412 Federal Grants (capital projects, not operating, special revenue or debt service)
- 413 Fire Equipment Bond (Proceeds)
- 414 Corporation Bond (Proceeds)
- 415 Sewer Bond (Proceeds)
- 416 Bridge Bond (Proceeds)
- 417 Urban Renewal Bond (Proceeds)
- 418 Redevelopment Bond (Proceeds)
- 419 Park Bond (Proceeds)
- 420 Transportation Bond (Proceeds)
- 421 Thoroughfare Bond (Proceeds)
- 422 Airport Bond (Proceeds)
- 423 Cumulative Bridge
- 424 Cumulative Capital Improvement - Tax Levy
- 425 Cumulative Building
- 426 Cumulative Fire
- 427 Cumulative Capital Improvement - Special Fire
- 428 Cumulative Capital Improvement - Special Sewer
- 429 Cumulative Sewer
- 430 Cumulative Sewage Treatment
- 431 Cumulative Drainage
- 432 Cumulative Sewer and Streets
- 433 Cumulative Police and Fire
- 434 Cumulative Equipment
- 435 Cumulative Revolving Improvement
- 436 Cumulative Park
- 437 Cumulative Redevelopment
- 438 Flood Control Bond (Proceeds)

Capital Projects Funds (401-499) (Continued):

- 439 Storm Sewer - Nonreverting (Capital Expenditures)
- 440 Medic - Nonreverting (Capital Expenditures)
- 441 City Hall - Nonreverting (Capital Expenditures)
- 442 Cumulative Industrial Development
- 443 General Improvement
- 444 Economic Development Income Tax (EDIT)
- 445 Donation
- 446 Riverboat
- 447 State Grant
- 448-470 Reserved For Future Statutory Funds
- 471-499 Other Funds Not Listed

Internal Service (501-599):

- 501 Data Processing (where not special revenue and reimbursed)
- 502 Garage (where reimbursed for services from other departments)
- 503 Purchasing (where costs allocated and reimbursed by other departments)
- 504 Self-Insurance
- 505-525 Reserved For Future Statutory Funds
- 526-599 Other Funds Not Listed

Enterprise Funds (601-699):

- 601 Water Utility Operating
- 602 Water Utility Bond and Interest Sinking
- 603 Water Utility Depreciation
- 604 Water Utility Meter Deposit
- 605 Water Utility Construction (in progress)
- 606 Sewage Utility Operating
- 607 Sewage Utility Bond and Interest Sinking
- 608 Sewage Utility Depreciation
- 609 Sewage Utility Construction (in progress)
- 610 Electric Utility Operating
- 611 Electric Utility Bond and Interest Sinking
- 612 Electric Utility Depreciation
- 613 Electric Utility Meter Deposit
- 614 Electric Utility Construction (in progress)
- 615 Gas Utility Operating
- 616 Gas Utility Bond and Interest Sinking
- 617 Gas Utility Depreciation
- 618 Gas Utility Meter Deposit
- 619 Gas Utility Construction (in progress)
- 620 Sanitation (if operating mostly from user fees)
- 621 Transportation (if operating mostly from user fees)
- 622 Airport (if operating mostly from user fees)
- 623 Trash and Garbage Pickup (if operating mostly from user fees)
- 624 Cemetery (if operating mostly from sale of lots and other user fees)
- 625 Emergency Medical Service (if operating mostly from user fees)

Trust and Agency Funds (701-799):

- 701 Payroll
- 702 Fire Pension
- 703 Police Pension
- 704 Utility Pension
- 705 Sanitary Officers' Pension

Trust and Agency Funds (701-799) (Continued):

- 706 Public Employees' Retirement Fund - Employee Deductions
- 707 Endowment (Expendable and Nonexpendable)
- 708 Payroll Withholding (when maintained apart from payroll fund)
- 709 Barrett Law Surplus
- 710 Levy Excess Fund
- 711 User Fee Fund

General Fixed Assets Accounts (801-899):

- 801 Land
- 802 Buildings
- 803 Improvements Other Than Buildings
- 804 Machinery and Equipment
- 805 Construction in Progress
- 806 Investment in General Fixed Assets From _____

General Long-Term Debt Accounts (901-999):

- 901 Amount Available in Debt Service Funds
- 902 Amount to be Provided
- 903 Bonds Payable

Unclassified (001-099):

ORGANIZATION UNITS

- DEF -

The following prescribed organization units are either required by statute or are currently in use by municipalities as found in annual reports filed with the State Board of Accounts. Further department names will be added as required. Unit numbers will be assigned by the municipality to accommodate its needs. For instance, 001-Plan Commission; 002-Controller; etc.

001-199 General Government:

- Plan Commission
- Weights and Measures Inspector
- Government Building
- Data Processing
- Controller
- City Council
- Town Council
- Purchasing
- Board of Public Works
- Public Affairs
- Community Planning and Development
- Planning and Zoning
- Clerk-Treasurer
- City/Town Hall
- City/Town Court
- Law Department
- Administration
- Board of Public Works and Safety
- Clerk
- Treasurer

Building Department
 Mayor
 City/County Annex
 Engineer
 Records
 Council of Governments
 Building Maintenance
 Institutional Services
 Board of Zoning Appeals
 City/Town Attorney
 Town Council

200-299 Public Safety:

Jail
 Emergency Ambulance/Medical Service
 Civil Defense
 Board of Public Safety
 Police Merit Board/Commission
 Fire Department
 Police Department
 Emergency Services
 Communications Department
 Traffic Department
 Police Reports
 Fire Reports
 Parking Administration
 Parking Meter
 School Patrol
 Federal Fire Academy
 Fire Commission
 Police Pension
 Fire Pension
 Crime Control
 Juvenile Aid
 Hydrant Rental
 Volunteer Fire

300-399 Public Works:

Highway, Streets and Roads
 Sanitation

400-499 Health and Welfare:

Health
 Welfare

500-599 Culture-Recreation:

Parks

630-649 Urban Redevelopment and Housing

650-699 Economic Development and Assistance

900-949 Miscellaneous

950-999 Other

SECTION C - ORGANIZATION UNITS

The various office, departments, divisions or boards of general city or town government and their activities have been classified functionally as Organization Units. An Organization Unit shall be used as the primary description of each appropriation and disbursement in conjunction with objects of expense.

A city or town is, therefore, required to use organization units in its budget and in all accounting.

It is not the intent of this manual that elaborate cost systems be maintained to prorate indirect expenses. Direct expenses only shall be charged to each organization unit and those types of expenditures that are easily applicable.

See Pages 7-6 through 7-7 for prescribed listing and classification of organization units.

DIRECT DISTRIBUTION OF DISBURSEMENTS

Direct distribution for the purpose of this section shall mean the salary expenses of an employee or employees applicable to an organization unit; or the amount of a claim or of a specific item on a claim which is applicable to an organization unit. No proration of such direct expense is required unless specifically required by the explanations which follow or unless a different fund is affected.

Under the theory of direct expenses, the salary of an employee shall be charged entirely to the organization unit principally concerned with his service. Claims for other expenses are also required to be charged to the organization unit which is principally concerned.

When ordering supplies or materials, the order should show what portion should be charged to each organization unit or fund concerned and the city or town authorities should insist that the invoice be rendered in the same manner.

SECTION D - OBJECTS OF EXPENSE

Objects of expense have been defined to mean an expenditure classification which applies to the article purchased or the service obtained. An object of expense is always used in conjunction with an organization unit and the proper fund. Major classifications of expenditures used with each organization unit and fund are as follows:

1 PERSONAL SERVICES

This classification includes expenditures for salaries, wages and related employee benefits provided for all persons employed. Employee benefits include employer contributions to a retirement system, group health and life insurance, unemployment compensation, uniform allowance, self-insurance and similar benefits.

2 SUPPLIES

This classification includes articles and commodities which are consumed or materially altered when used. Supplies should include office supplies, operating supplies, repair and maintenance supplies and other similar supplies.

3 OTHER SERVICES AND CHARGES

This classification includes expenditures for services other than personal services which are required by the city or town in the carrying out of its assigned functions or which are legally or morally obligatory on it. Types of services and charges would include professional services, communication and transportation, printing and advertising, insurance (other than group health, life and self-insurance), utility services, contracted repairs and maintenance, rentals, debt service expenditures for principal and interest payments and general long-term debt and other similar services and charges.

4 CAPITAL OUTLAYS

This classification should include expenditures for acquisition of, or addition to, assets such as land, buildings, improvements other than buildings, and machinery and equipment.

For a more detailed listing of minor accounts which fall under these four major classifications, see Pages 11-7 through 11-11. For definitions of budget classifications see Pages 48-1 through 48-3.

SECTION E - ACCOUNTING RECORDS

CASH BASIS

Accounting records maintained on a cash basis are discussed and illustrated in subsequent chapters. The following basic forms are referred to in this section to state their purpose of implementing legal and accounting requirements as previously outlined.

City and Town Form No. 208 - Ledger of Receipts, Disbursements and Balances
 City and Town Form No. 209 - Ledger of Appropriations, Encumbrances,
 Disbursements and Balances

The Ledger of Receipts, Disbursements and Balances, frequently referred to as the fund ledger, is used for the purpose of listing chronological entries to disclose receipts, disbursements and balances of cash.

The Ledger of Appropriations, Encumbrances, Disbursements and Balances is used for the classification of disbursements and also controls and limits disbursements to budgetary appropriations. This form is designed for use with purchase orders.

Chapter 4 - Forms, Page 42-1, lists and explains use of all prescribed forms.

DOUBLE-ENTRY MODIFIED ACCRUAL BASIS ACCOUNTING SYSTEM

A double-entry modified accrual basis accounting system has been prescribed and is available for use of all cities and towns.

ACCOUNTING BASIS

The accounting basis to be followed in recording transactions in the various funds will vary according to the purpose for which the fund was established. Generally, the funds can be classified into two categories:

1. Funds using accrual basis:

(a) Funds similar to commercial enterprises:

- (1) Enterprise funds (particularly utilities)
- (2) Intergovernmental service funds (internal service funds)

(b) Other government funds and fiduciary funds:

- (1) Nonexpendable Trust
- (2) Pension Trust

2. Funds using modified accrual basis:

(a) Budgetary Funds:

- (1) General Fund
- (2) Special Revenue Funds
- (3) Debt Service Funds
- (4) Capital Projects Funds

(b) Other Funds

- (1) Agency Funds
- (2) Expendable Trust

These funds are established basically to account for governmental financial operations of a general nature. Resources of budgetary funds are derived largely from taxes.

Characteristics of the modified accrual basis include:

(a) Revenues are recorded as received in cash except:

- (1) Revenues susceptible to accrual which are those revenues that are both measurable and available, with "available" meaning collectible within the current period or soon enough thereafter to be used to pay liabilities of the current year. Few types of revenues in budgetary funds have the characteristics of being both measurable and available.
- (2) Revenues of a material amount that are not received at the normal time.

(b) Expenditures are recorded on the accrual basis except for:

- (1) Inventory type disbursements, which may be considered expenditures at the time of purchase or at the time the items are used.
- (2) Prepaid expenses, which are not normally recorded.
- (3) Interest on long-term debt, which should be normally an expenditure when due.
- (4) The encumbrance method of accounting, which may be adopted as an additional modification.

RECORDS OF UTILITIES OR ENTERPRISES

When complete double-entry systems are kept by the bookkeeping department of the utility or enterprise, it will not be necessary for the chief disbursing officer of the governmental unit to maintain similar accounts for the utility or enterprise. However, the chief disbursing officer of the governmental unit must maintain, at a minimum, a cash account for each fund of the utility or enterprise plus a fund balance account. This procedure will result in the cash balance(s) being equal to the fund balance(s). If this procedure is followed, the bookkeeping department of the utility or enterprise must maintain the records in accordance with generally accepted accounting principles.

It is also acceptable for the chief disbursing officer to keep within his records a complete double-entry system for a utility or enterprise.

ADDITIONAL RECORDS REQUIRED

All existing prescribed or approved records are continued. For some cities and towns additional records will be necessary to summarize financial transactions to develop monthly totals for posting to the general ledger. Cities and towns using data processing equipment can probably develop this monthly summary information with little, if any, changes in the programs. New records, or program revisions, may be necessary to provide the following:

1. General Ledger - is to be established, posted monthly on the double-entry basis with a self-balancing group of accounts for each fund. The general ledger will usually contain only control accounts if detail accounts are maintained in subsidiary ledgers.

2. Cash Receipts Journal - is to be kept for each fund and will provide a systematic means of accumulating cash receipt information to be posted to the General Ledger. If detail receipt (revenue) accounts are maintained in the present accounting records from which the receipts for each month can be obtained for posting to the general ledger, the use of this form will not be required; however, cities and towns may use this journal in lieu of the present ledger accounts, if desired.
3. Accounts (Claims) Payable Journal - is designed to accumulate expenditure and accounts payable information month to month for posting to the General Ledger and Appropriation Ledger or at year end if expenditures are recorded on a cash basis throughout the year.
4. Cash Disbursements Journal - provides a means for summarizing cash expenditures for posting to the General Ledger. If the present ledger contains appropriation, encumbrance and expenditure accounts in the detail currently prescribed, such record will provide the information for summarizing cash expenditures for posting to the general ledger, and accounts payable are recorded only at year end, this journal will not be required.
5. Purchase Order Register - This form provides the monthly totals of encumbrances (purchase orders issued) and purchase orders liquidated for posting to the General Ledger. If encumbrances and liquidations are recorded in the present prescribed ledgers, from which the monthly totals may be obtained for posting to the general ledger, the use of this register will not be required.
6. General Journal - This form is to be used to make entries into the General Ledger that are not made form other journals, ledgers or registers.
7. General Fixed Asset Account Group Ledger - This ledger is to provide a record of the capital assets of the governmental unit.

SECTION F - CHART OF ACCOUNTS

Following is the chart of accounts and some illustrative journal entries. The chart of accounts for expenditures follows the numbering system of the budget forms except the number 4 has been added as the first digit. Suggested numbers for hand posted systems are also included.

ASSETS

Current Assets (Other Than Fixed - Current, Long-Term Receivables, Deferred Charges):

- 101 Cash
 - 101.1 Petty Cash
 - 101.2 Cash Change
- 102 Cash With Fiscal Agent
- 103 Investments
- 104 Interest Receivable
- 105 Taxes Receivable
 - 105.1 Allowance for Uncollectible Taxes
- 113 Other Revenues Receivable
- 115 Accounts Receivable
 - 115.1 Allowance for Uncollectible Accounts Receivable (Credit)
- 121 Special Assessments Receivable
- 125 Interest Receivable - Special Assessments
- 126 Intergovernmental Receivable
- 130 Due From Other Funds
- 141 Inventory of Materials and Supplies
 - 141.1 Materials
 - 141.2 Supplies
 - 141.3 Parts
- 143 Prepaid Expenses
- 149 Deferred Charges
- 151 Investments-Noncurrent
 - 152.1 Unamortized Premiums on Investments
 - 151.2 Unamortized Discounts on Investments (Credit)

Fixed Assets:

- 161 Land
- 162 Buildings
 - 162.1 Allowance for Depreciation - Building (Credit)
- 163 Improvements Other Than Buildings
 - 163.1 Allowance for Depreciation - Improvements Other Than Buildings (Credit)
- 164 Machinery and Equipment
 - 164.1 Allowance for Depreciation - Machinery and Equipment (Credit)
- 165 Construction in Progress
- 169 Capital Leases
 - 169.1 Capital Leases
 - 169.2 Accumulated Amortization (Credit)

Other Debits:

- 171 Estimated Revenues
- 172 Revenues (Credit)
- 174 Improvements Authorized - Special Assessments
- 182 Amount Provided and to be Provided for Payment of Bonds

LIABILITIES

Current Liabilities and Deferred Charges (Other Than Long-Term Debt):

- 202 Accounts Payable
- 203 Compensated Absences Payable
- 204 Annuities Payable
- 205 Contracts Payable
- 206 Retainage Payable
- 208 Due to Other Funds

- 212 Matured Bonds Payable
- 213 Matured Interest Payable
- 214 Accrued Interest Payable
- 216 Accrued Wages Payable
- 217 Accrued Taxes Payable

- 221 Due to Fiscal Agent
- 222 Deferred Revenues
 - 222.1 Taxes Collected in Advance
 - 222.2 Revenues Collected in Advance
- 225 Bonds Payable (Current)
 - 225.1 General Obligation Bonds Payable
 - 225.2 Special Assessments Bonds Payable
 - 225.3 Revenue Bonds Payable
- 226 Capital Leases Payable - Current
- 227 Installment Purchase Contracts
- 228 Other Short-Term Liabilities
 - 228.1 Payroll Taxes Payable
 - 228.11 Federal Withholding Tax
 - 228.12 State Withholding Tax
 - 228.13 Social Security (FICA) Tax
 - 228.14 County Withholding Tax
 - 228.2 Other Payroll Withholdings
 - 228.21 Medical Insurance
 - 228.22 Life Insurance
 - 228.23 Union Dues
 - 228.3 Notes Payable
 - 228.4 State Sales Tax Collected
- 229 Customer Deposits

Long-Term Liabilities:

- 231 Bonds Payable
 - 231.1 General Obligation Bonds Payable
 - 231.2 Special Assessment Bonds Payable
 - 231.4 Revenue Bonds Payable
- 232 Unamortized Premiums on Bonds
- 233 Unamortized Discounts on Bonds (Debit)
- 237 Capital Leases Payable
- 238 Deferred Compensation Benefits Payable
- 239 Other Long-Term Liabilities

Other Credits:

- 241 Appropriations
- 242 Expenditures (Debit)
- 243 Encumbrances (Debit)

Fund Equity:

- 244 Reserve for Encumbrances - Current Year
- 245 Reserve for Encumbrances - Prior Year
- 246 Reserve for Inventories

- 261 Contributions From Governmental Unit
- 262 Contributions From Customers
- 263 Contributions From Subdividers
- 264 Contributions From Other Governments
 - 264.1 Contributions From State Government
 - 264.2 Contributions From Federal Government
- 265 Contributions From _____
- 267 Retained Earnings Reserved for Revenue Bond Debt Service

- 271 Fund Balance
- 272 Retained Earnings

- 280 Investment in General Fixed Assets
 - 280.1 Investment From General Fund
 - 280.2 Investment From Cumulative Building Fund
 - 280.3 Investment From General Obligation Bonds
 - 280.4 Investment From _____

REVENUES AND OTHER FINANCING SOURCES

310 Taxes

- 311 General Property Taxes
- 312 Other Taxes
 - 312.1 Financial Institutions Tax
 - 312.2 Auto and Aircraft Excise Taxes
 - 312.3 Certified Shares (Local Option Tax)
 - 312.4 Property Tax Replacement Credit (Local Option Tax)
 - 312.5 County Option Income Tax
 - 312.6 Other

* All of the following listed revenue accounts should be used in hand posted and machine accounting single entry cash basis systems where applicable. Use only those accounts which apply to your municipality.

320 Licenses and Permits

- 321 Business Licenses and Permits
 - 321.1 Amusement Park Licenses
 - 321.2 Auctioneer Licenses
 - 321.3 Bicycle Licenses
 - 321.4 Bowling Alley Licenses
 - 321.5 Dance Hall Licenses
 - 321.6 Dog Licenses

- 321.7 Electrician Licenses
- 321.8 Junk Dealer Licenses
- 321.9 Parking Lot Licenses
- 321.10 Pawnbroker Licenses
- 321.11 Peddler Licenses
- 321.12 Plumber Licenses
- 321.13 Pool Hall Licenses
- 321.14 Restaurant
- 321.15 Skating Rink Licenses
- 321.16 Taxi Licenses
- 321.17 Theater Licenses
- 322 Nonbusiness Licenses and Permits
 - 322.1 Building Permits
 - 322.2 Demolition Permits
 - 322.3 Electrical Permits
 - 322.4 Moving Permits
 - 322.5 Plumbing Permits
 - 322.6 Sign Permits
 - 322.7 Street and Curb Cut Permits
- 330 Intergovernmental Revenues
 - 331 Federal Government Grants
 - 331.1 General Government
 - 331.2 Public Safety
 - 331.3 Highways and Streets
 - 331.4 Sanitation
 - 331.5 Health
 - 331.6 Welfare
 - 331.7 Culture - Recreation
 - 331.8 Conservation of Natural Resources
 - 331.9 Urban Development and Assistance
 - 331.10 Economic Development and Assistance
 - 331.11 Transportation
 - 331.12 Water
 - 331.13 Other
 - 332 Federal Shared Revenues
 - 332.1 Entitlements
 - 332.2 Other
 - 333 Federal Payments in Lieu of Taxes
 - 334 State Government Grants
 - 334.1 General Government
 - 334.2 Public Safety
 - 334.3 Highways and Streets
 - 334.4 Sanitation
 - 334.5 Health
 - 334.6 Welfare
 - 334.7 Culture - Recreation
 - 334.8 Conservation of Natural Resources
 - 334.9 Urban Development and Assistance
 - 334.10 Economic Development and Assistance
 - 334.11 Transportation
 - 334.12 Water
 - 334.13 Industrial Development
 - 334.14 Other

Note: See footnote, Page 11-3.

- 335 State Shared Revenues
 - 335.1 Liquor Excise Tax Distributions
 - 335.2 Liquor Gallonage Tax Distributions
 - 335.3 Cigarette Tax Distributions - General Fund
 - 335.4 Cigarette Tax Distributions - Cumulative Capital Improvement Fund
 - 335.5 Cigarette Tax Distributions - Fire Pension Fund
 - 335.6 Cigarette Tax Distributions - Police Pension Fund
 - 335.7 Gasoline Tax - Motor Vehicle Highway Fund
 - 335.8 Gasoline Tax - Local Road and Street Fund
- 336 State Payments in Lieu of Taxes
- 337 Local Government Grants
- 338 Local Government Shared Revenues
- 339 Local Government Payments in Lieu of Taxes

- 340 Charges for Services
 - 341 General Government
 - 341.1 Plan Commission Charges
 - 341.2 Building Department Charges
 - 341.3 Copies of Public Records
 - 341.4 Sale of Maps and Publications
 - 342 Public Safety
 - 342.1 Accident Report Copies
 - 342.2 Gun Permit Applications
 - 342.3 Traffic Signal Maintenance
 - 342.4 Burglary Alarm Charges
 - 342.5 Fire Inspection
 - 342.6 Fire Protection Contracts
 - 343 Highways and Streets
 - 343.1 Parking Meter Receipts
 - 343.2 Parking Space Rental
 - 343.3 Street Lighting
 - 343.4 Parking Meter Fines - Penalties
 - 343.5 Mowing Weeds
 - 343.6 Sweeping Streets
 - 344 Sanitation
 - 344.1 Sewage Fees
 - 344.2 Garbage and Trash Collection Fees
 - 345 Health
 - 345.1 Dog Pound Fees
 - 345.2 Vital Statistics
 - 345.3 Health Inspection Fees
 - 345.4 Emergency Medical Services
 - 347 Culture - Recreation
 - 347.1 Park Receipts
 - 347.11 Swimming Pool
 - 347.12 Golf Course
 - 347.13 Concession Stand(s)
 - 347.14 Lease of Coliseum

Note: See footnote, Page 11-3.

- 349 Other
 - 349.1 Sale of Cemetery Lots
 - 349.2 Airport Revenues
 - 349.3 Contractual Services
 - 349.4 In Lieu of Taxes - Municipal Utilities
 - 349.5 Federal Reimbursement for Services
 - 349.6 State Reimbursement for Services
 - 349.7 County Reimbursement for Services
 - 349.8 Opening and Closing Graves
- 350 Fines, Forfeitures and Fees
 - 351 Fines
 - 351.1 Infractions
 - 351.2 Ordinance Violations
 - 352 Forfeits
 - 352.1 Bond Forfeitures
 - 353 Court Docket Fees
 - 355 Special Assessments
 - 355.1 Barrett Law
 - 355.2 General Improvement Fund
- 360 Miscellaneous Revenues
 - 361 Interest on Investments
 - 362 Rental of Property
 - 364 Cable TV Franchise
 - 367 Contributions and Donations From Private Sources
- 390 Other Financing Sources
 - 391 Interfund Operating Transfers
 - 391.1 Transfer From Parking Meter Fund
 - 391.2 Transfer From Cumulative Capital Improvement Fund
 - 391.3 Transfer From Dormant Fund
 - 392 Proceeds of General Fixed Asset Disposition
 - 392.1 Sale of General Fixed Assets
 - 392.2 Compensation for Loss of General Fixed Assets
 - 392.21 Insurance Reimbursements
 - 392.22 Other Damage Reimbursements
 - 393 Proceeds From General Long-Term Debt
 - 393.1 General Obligation Bond Proceeds
 - 393.2 Premiums on Bonds Sold
 - 394 Temporary Loan From _____ Fund
 - 395 Sale of Investments
 - 396 Refunds
 - 399 Other

NOTE: If the foregoing revenue accounts are maintained in subsidiary ledgers, only a revenue control account will be maintained in the general ledger.

EXPENDITURES AND OTHER FINANCING USES

410 Personal Services

411 Salaries and Wages (All Cities and Departmentalized Towns, Note 1)

411.01 Department

- 411.011 Department Head
- 411.012 Deputies
- 411.013 Regular
- 411.014 Temporary
- 411.015 Other
- 411.016 Overtime Excess Compensation

NOTES:

1. For departmentalized municipalities. .01 to .99 should be used for numbering each department. .011 to .991, .012 to .992, etc., should be used for each corresponding department.
2. For towns without departmental budgets, only those accounts needed under 412, Salaries and Wages, should be used.

410 Personal Services

412 Salaries and Wages (Towns Without Departmentalized Budget, Note 2)

412.01 Salaries of Town Council Member

412.02 Salary of Clerk-Treasurer

- 412.021 Salary of Clerk-Treasurer
- 412.022 Deputies
- 412.023 Regular
- 412.024 Temporary
- 412.025 Other
- 412.026 Overtime Excess Compensation

412.03 Salary of Town Manager

- 412.031 Town Manager
- 412.033 Regular
- 412.034 Temporary
- 412.035 Other
- 412.036 Overtime Excess Compensation

412.04 Salary of Town Marshal

- 412.041 Town Marshal
- 412.042 Deputies
- 412.043 Regular
- 412.044 Temporary
- 412.045 Other
- 412.046 Overtime Excess Compensation

412.05 Salary of Fire Chief

- 412.051 Fire Chief
- 412.052 Fireman
- 412.053 Regular
- 412.054 Temporary
- 412.055 Other
- 412.056 Overtime Excess Compensation

- 412.06 Salary of Street Superintendent
 - 412.061 Superintendent
 - 412.062 Assistant Superintendent
 - 412.063 Regular
 - 412.064 Temporary
 - 412.065 Other
 - 412.066 Overtime Excess Compensation
- 412.07 Salary of Town Attorney
 - 412.071 Town Attorney
 - 412.072 Deputies
 - 412.073 Regular
 - 412.074 Temporary
 - 412.075 Other
 - 412.076 Overtime Excess Compensation

NOTES:

1. All municipalities shall use those accounts beginning with account 413 and all following accounts that apply to their unit.
2. Use only those accounts that are needed for your municipality.

410 Personal Services

- 413 Employee Benefits (All Units, Note 1)
 - 413.01 Employer's Share of Social Security (FICA)
 - 413.02 Employer's Share of Medicare Tax
 - 413.03 Employer's Share of Retirement (PERF)
 - 413.04 Unemployment Compensation
 - 413.05 Employer's Share Group Insurance - Health and Accident
 - 413.06 Employer's Share Group Insurance - Life
 - 413.07 Clothing Allowance
 - 413.08 Auto Allowance - Volunteer Firemen
 - 413.09 Employer's Share of 1977 Firemen's Pension Contributions
 - 413.10 Employer's Share of 1977 Policemen Pension Contributions
 - 413.11 Other Employee Benefits
- 414 Self-Funded Insurance
 - 414.01 Administrative Fee (Claim Processing Charge)
 - 414.02 Claims - Physicians and Surgeons
 - 414.03 Claims - Hospitals and Other Providers
- 415 Other Personal Services

420 Supplies (All Units, Note 2)

- 421 Office Supplies
 - 421.01 Official Records
 - 421.02 Stationery and Printing
 - 421.05 Other Office Supplies
- 422 Operating Supplies
 - 422.01 Fuel and Ice
 - 422.011 Coal
 - 422.012 Fuel Oil
 - 422.013 Bottled Gas
 - 422.014 Ice
 - 422.015 Other

- 420 Supplies (All Units, Note 2)
 - 422 Operating Supplies
 - 422.02 Garage and Motor
 - 422.021 Gasoline
 - 422.022 Oil
 - 422.023 Tires and Tubes
 - 422.025 Other
 - 422.03 Institutional and Medical
 - 422.031 Household, Laundry, Cleaning
 - 422.032 Medical, Surgical, Dental
 - 422.035 Other
 - 423 Repair and Maintenance Supplies
 - 423.01 Materials
 - 423.011 Building Materials
 - 423.012 Street and Alley Materials
 - 423.0121 Gravel
 - 423.0122 Sand
 - 423.0123 Cement
 - 423.0124 Bituminous Materials
 - 423.0125 Other
 - 423.01 Materials
 - 423.013 Sewer Materials
 - 423.0131 Gravel
 - 423.0132 Sand
 - 423.0133 Cement
 - 423.0135 Other
 - 423.02 Repair Parts
 - 423.03 Small Tools and Minor Equipment
 - 429 Other Supplies
- 430 Other Services and Charges
 - 431 Professional Services
 - 431.01 Legal
 - 431.02 Engineering
 - 431.03 Architectural
 - 431.05 Other
 - 432 Communication and Transportation
 - 432.01 Freight, Express, Drayage
 - 432.02 Postage
 - 432.03 Travel Expense
 - 432.04 Telephone and Telegraph
 - 432.05 Other
 - 433 Printing and Advertising
 - 433.01 Printing Other Than Office Supplies
 - 433.02 Publication of Legal Notices
 - 433.05 Other
 - 434 Insurance
 - 434.01 Workmen's Compensation
 - 434.02 Liability
 - 434.03 Fire
 - 434.05 Other

Note: Use only those accounts needed for your municipality.

- 430 Other Services and Charges
 - 435 Utility Services
 - 435.01 Electric
 - 435.02 Gas
 - 435.03 Heat
 - 435.04 Water
 - 435.05 Sewage
 - 435.09 Other
 - 436 Repairs and Maintenance
 - 436.01 Repairs and Maintenance
 - 436.02 Equipment
 - 436.03 Repair and Maintenance of Streets and Alleys by Contract
 - 436.05 Other
 - 437 Rentals
 - 437.01 Hydrant Rental
 - 437.02 Equipment
 - 437.03 Office Space
 - 437.05 Other
 - 438 Debt Service
 - 438.01 Principal
 - 438.02 Interest
 - 438.03 Paying Agent Fees
 - 439 Other Services and Charges
 - 439.01 Refunds, Awards, Indemnities
 - 439.02 Pension Benefits
 - 439.021 Pensions to Retired Firemen - Prior
 - 439.022 Pensions to Retired Firemen - Becoming Eligible During Current Year
 - 439.023 Pensions to Dependents of Deceased Firemen
 - 439.024 Death Benefits - Deceased Firemen
 - 439.025 Disability Benefits
 - 439.026 Pensions to Retired Policemen - Prior
 - 439.027 Pensions to Retired Policemen - Becoming Eligible During Current Year
 - 439.028 Pensions to Dependents of Deceased Policemen
 - 439.029 Death Benefits - Deceased Policemen
 - 439.030 Disability Benefits
 - 439.03 Subscriptions
 - 439.04 Premiums on Official Bonds
 - 439.05 Grants and Subsidies
 - 439.06 Garbage and Trash Collection Contract
 - 439.07 Election Expense
 - 439.08 Organization Memberships and Dues
 - 439.09 Other
 - 439.091 Education
 - 439.092 Construction or Improvement of Streets and Alleys by Contract
- 440 Capital Outlay
 - 441 Land
 - 441.01 Rights of Way
 - 442 Buildings
 - 442.01 City or Town Hall
 - 442.02 Garage
 - 442.03 Street
 - 442.05 Other

Note: Use only those accounts needed for your municipality.

- 440 Capital Outlay
 - 443 Improvements Other Than Buildings
 - 443.01 Streets and Alleys
 - 443.02 Sewers
 - 443.05 Other
 - 444 Machinery and Equipment
 - 444.01 Furniture and Fixtures
 - 444.02 Motor Equipment
 - 444.03 Office Equipment
 - 444.04 Street Machinery and Equipment
 - 444.05 Other
 - 449 Other Capital Outlays
- 450 Other Financing Uses
 - 451 State Board of Accounts
 - 451.01 Audit
 - 451.02 Typing and Processing
 - 451.03 Conferences
 - 451.031 Registration
 - 451.032 Travel
 - 452 Interfund Operating Transfers
 - 453 Temporary Loan to _____ Fund
 - 454 Purchase of Investments
 - 454.01 Service Charges
 - 459 Other

Note: Use only those accounts needed for your municipality.

ILLUSTRATED ENTRIES

In order to show the interrelationship of the balance sheet accounts and the method of posting them, some typical journal entries are illustrated below for the General Fund. Entries would be similar for other budgetary funds.

The first group of entries are those that would be required to initially set up the double-entry system.

The second group illustrates various transactions. These entries are presented in summary form for an entire period. Actual entries would be made from totals of postings to subsidiary ledgers or journals on a monthly basis.

The third group illustrates the method of closing the nominal or temporary accounts at the end of the year.

The following accounts have been selected from the chart of accounts to present the illustrated entries:

Asset and Budgetary Accounts That Carry Debit Balances

- 101 Cash
 - 101.1 Petty Cash
 - 101.2 Cash Change
- 141 *Inventory of Materials and Supplies
- 151 Investments

171 Estimated Revenues

242 #Expenditures

243 #Encumbrances

Liability, Budgetary and Fund Balance Accounts That Carry Credit Balances

172 #Revenues

202 Accounts Payable

241 #Appropriations

244 Reserve for Encumbrances - Current Year

245 Reserve for Encumbrances - Prior Year

246 *Reserve for Inventories

271 Fund Balance

* Optional Accounts

These are control accounts for which detailed subsidiary accounts are provided in the budgetary accounting system previously prescribed.

ILLUSTRATED JOURNAL ENTRIES

Opening Entries

(1)	Cash	10,000	
	Petty Cash	100	
	Cash Change	500	
	Fund Balance		10,600
	To set up cash balances and fund balance.		
(2)	Investments	5,000	
	Fund Balance		5,000
	To set up cost of investments not previously recorded.		
(3)	Inventory of Materials and Supplies	2,000	
	Reserved for Inventories		2,000
	To set up initial materials and supplies inventory (These accounts are optional and would not ordinarily be used).		
(4)	Fund Balance	1,500	
	Accounts Payable		1,000
	Reserve for Encumbrances - Prior Year		500
	Set up prior year encumbrances and accounts payable to be carried forward to current year. This entry would be made only when double entry records are established for the first time. The Reserve for Encumbrance Account will ordinarily be carried forward from the previous year.		

The above entries set up the basic General Ledger for the first time.

Transaction Entries

(5)	Estimated Revenues	100,000	
	Appropriations		95,000
	Fund Balance		5,000
	To establish estimated revenues and appropriations at the beginning of the budget year.		
(5a)	Cash	102,000	
	Revenues		102,000
	To record revenue received.		
(6)	Encumbrances	70,000	
	Reserved for Encumbrances - Current Year		70,000
	To record purchase orders issued. Amount should be taken from Purchase Order Register or Ledger of Appropriations, Encumbrances, Disbursements and Balances.		
(6a)	Reserve for Encumbrance - Prior Year	400	
	Expenditures	69,000	
	Accounts Payable		69,400
	To record the claims filed per the Register of Claims.		
(6b)	Expenditures	22,000	
	Cash		22,000
	To record payroll paid. (May be recorded through Accounts Payable.)		
(6c)	Reserve for Encumbrances - Current Year	69,000	
	Encumbrances		69,000
	To record encumbrances (Purchase Orders) liquidated for current year.		
(7)	Accounts Payable	65,000	
	Cash		65,000
	To record the payment of vendors claims.		
(8)	Reserve for Encumbrances - Prior Year	100	
	Fund Balance		100
	This entry cancels the encumbrances brought forward from the prior year and credits fund balance with the excess of the encumbrances brought forward over the actual expenditures made against the encumbrance.		

NOTE: Rather than recording encumbrances and accounts payable throughout the year in the general ledger, the encumbered balance and the amount of accounts payable may be recorded at year end only. This would be done by the following entries:

Encumbrances	1,000	
Reserve for Encumbrances		1,000
To record the outstanding encumbrance at year end.		
Expenditures	5,400	
Accounts Payable		5,400
To record unpaid bills at year end.		

If this procedure is followed cash disbursements throughout the year would be debited to expenditures. It is expected that most cities and towns will use this method initially.

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(9)	Cash	2,600	
	Investments		2,500
	Revenues		100
	To record liquidation of investments and interest received.		
(10)	Investments	3,000	
	Cash		3,000
	To record purchase of investments.		

Closing Entries

(a)	Appropriations	95,000	
	Fund Balance		3,000
	Expenditures		91,000
	Encumbrances		1,000
(b)	Revenues	102,100	
	Estimated Revenue		100,000
	Fund Balance		2,100

<p>NOTE: It may be desirable for the governmental unit to set up a separate appropriation sheet in the appropriation ledger in the new year in the amount of the encumbrance carried forward from the prior year for each expenditure classification. By doing this all expenditures would be matched with an appropriation rather than the expenditures relating to prior year encumbrances being charged directly to Reserve for Encumbrances.</p>
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GENERAL LEDGER ACCOUNTS SHOWING
ILLUSTRATED JOURNAL ENTRIES

<u>General Ledger Account - Cash #101</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(1)	10,000.00		10,000.00
(5a)	102,000.00		102,000.00
(6b)		12,000.00	90,000.00
(7)		65,000.00	25,000.00
(9)	2,600.00		27,600.00
(10)		3,000.00	24,600.00
<u>General Ledger Account - Petty Cash #101.1</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(1)	100.00		100.00
<u>General Ledger Account - Cash Change #101.2</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(1)	500.00		500.00
<u>General Ledger Account - Inventory of Materials and Supplies #141</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(3)	2,000.00		2,000.00
<u>General Ledger Account - Investments #151</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(2)	5,000.00		5,000.00
(9)		2,500.00	2,500.00
(10)	3,000.00		5,500.00
<u>General Ledger Account - Estimated Revenues #171</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(5)	100,000.00		100,000.00
(b)		100,000.00	0.00
<u>General Ledger Account - Revenues #172</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(5a)		102,000.00	(102,000.00)
(9)		100.00	(102,100.00)
(b)	102,100.00		0.00
<u>General Ledger Account - Accounts Payable #202</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(4)		1,000.00	(1,000.00)
(6a)		69,400.00	(70,400.00)
(7)	65,000.00		(5,400.00)
<u>General Ledger Account - Appropriations #241</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(5)		95,000.00	95,000.00
(a)	95,000.00		0.00

General Ledger Account - Expenditures #242

	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(6a)	69,000.00		69,000.00
(6b)	22,000.00		91,000.00
(a)		91,000.00	0.00

General Ledger Account - Encumbrances #243

	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(6)	70,000.00		70,000.00
(6c)		69,000.00	1,000.00
(a)		1,000.00	0.00

General Ledger Account - Reserve for
Encumbrances - Current #244

	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(6)		70,000.00	(70,000.00)
(6c)	69,000.00		(1,000.00)

General Ledger Account - Reserve for
Encumbrances - Prior Year #245

	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(4)		500.00	(500.00)
(6a)	400.00		(100.00)
(8)	100.00		0.00

General Ledger Account - Reserve for Inventories #246

	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(3)		2,000.00	(2,000.00)

General Ledger Account - Fund Balance #271

	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
(1)		10,600.00	(10,600.00)
(2)		5,000.00	(15,600.00)
(4)	1,500.00		(14,100.00)
(5)		5,000.00	(19,100.00)
(8)		100.00	(19,200.00)
(a)		3,000.00	(22,200.00)
(b)		2,100.00	(24,300.00)

NOTE: Amounts shown in parenthesis () denotes credit balance.

GENERAL FIXED ASSETS GROUP OF ACCOUNTS

Although the General Fixed Assets Group of Accounts is not a fund in a strict sense, it is a group of accounts in which are recorded acquisition of all fixed assets.

Listed below are the "General Fixed Assets Group of Accounts":

Assets

- 161 Land
- 162 Buildings
- 163 Improvements Other Than Buildings
- 164 Machinery and Equipment

Fund Balance (Investment in General Fixed Assets)

- 280.1 Investment From General Fund
- 280.2 Investment From Cumulative Building Fund
- 280.3 Investment From Bond Issue
- 280.4 Investment From _____

The entries in these accounts are made in addition to the normal posting to the regular budgetary fund accounts. For example the purchase of equipment costing \$10,000.00 would be recorded in the General Fund as follows:

Expenditures	\$ 10,000.00	
Accounts Payable		\$ 10,000.00

The corresponding entry in the General Fixed Assets Group of Accounts is:

Machinery and Equipment	\$ 10,000.00	
Investment From General Fund		\$ 10,000.00

GENERAL LONG-TERM DEBT

Listed below are the "General Long-Term Debt" accounts:

Other Debits

- 183 Amount Provided and to be Provided for Payment of Bonds

Liabilities

- 231.1 General Obligation Bonds Payable

Entries in these accounts are made in addition to the normal posting in the Debt Service Fund. For example, the payment of bond principal from the Debt Service Fund of \$5,000.00 should be recorded in the General Long-Term Debt Fund by the following entry:

General Obligation Bonds Payable	\$ 5,000.00	
Amount Provided and to be Provided for Payment of Bonds		\$ 5,000.00

LIST OF BALANCE SHEET ACCOUNTS

Following is a list of balance sheet accounts and an explanation of which fund types and funds might contain account activity. The fund types and account groups are abbreviated in the following manner:

G	General Fund
SR	Special Revenue
CP	Capital Projects
GFA	General Fixed Assets
GLTD	General Long-Term Debt
EF	Enterprise Funds
IS	Internal Service
ET	Expendable Trust
NT	Nonexpendable Trust
PT	Pension Trust
AF	Agency Funds

LIST OF BALANCE SHEET ACCOUNTS

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
A. Current Assets (Other Than Fixed - Current, Long-Term Receivables, Deferred Charges):												
101	Cash	X	X	X			X	X	X	X	X	X
	101.1 Petty Cash	X					X	X				
	101.2 Cash Change Fund	X					X	X				
102	Cash With Fiscal Agent	X	X				X					
103	Investments	X	X				X					
104	Interest Receivable on Investments	X	X	X			X		X	X	X	
105	Taxes Receivable	X	X									X
	105.1 Allowance for Uncollectible Taxes	X	X									X
113	Other Revenues Receivable						X	X			X	
115	Accounts Receivable	X					X	X				
	115.1 Allowance for Uncollectible Accounts Receivable (Credit)	X					X	X				
121	Special Assessments Receivable											
125	Interest Receivable - Special Assessments											
130	Due From Other Funds	X	X	X			X	X	X	X	X	X
141	Inventory of Materials and Supplies	X					X	X				
	141.1 Materials	X					X	X				
	141.2 Supplies	X					X	X				
	141.3 Parts	X					X	X				
143	Prepaid Expenses						X					
149	Deferred Charges	X					X	X				
151	Investments-Noncurrent	X	X	X			X		X	X	X	
	151.1 Unamortized Premiums on Investments						X			X	X	
	151.2 Unamortized Discounts on Investments (Credit)						X			X	X	
B. Fixed Assets:												
161	Land				X		X	X				
162	Buildings				X		X	X				
	162.1 Allowance for Depreciation-Buildings (Credit)				X		X	X				
163	Improvements Other Than Buildings				X		X	X				
	163.1 Allowance for Depreciation - Improvements Other Than Buildings (Credit)				X		X	X				
164	Machinery and Equipment				X		X	X				
	164.1 Allowance for Depreciation- Machinery and Equipment (Credit)				X		X	X				
165	Construction in Progress						X	X				
169	Capital Leases						X	X				
	169.1 Capital Leases						X	X				
	169.2 Accumulated Amortization (Credit)						X	X				

LIST OF BALANCE SHEET ACCOUNTS

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			Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
			G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
C.	Other Debits:												
171	Estimated Revenues		X					X	X				
172	Revenues (Credit)		X										
174	Improvements Authorized - Special Assessments		X										
182	Amount Provided and to be Provided for Payment of Bonds		X				X	X	X				
D.	Current Liabilities and Deferred Charges (Other Than Long-Term Debt):												
202	Accounts Payable		X		X			X	X	X	X		
203	Compensated Absences Payable		X					X					
204	Annuities Payable												X
205	Contracts Payable		X		X			X	X				
206	Retainage Payable				X			X					
207	Due to Other Funds		X		X			X	X		X		X
212	Matured Bonds Payable		X	X				X					
213	Matured Interest Payable		X	X				X					
214	Accrued Interest Payable		X	X				X					
216	Accrued Wages Payable		X					X	X				
217	Accrued Taxes Payable		X					X	X				
221	Due to Fiscal Agent		X	X				X					
222	Deferred Revenues		X					X					
	222.1 Taxes Collected in Advance		X	X									
	222.2 Revenues Collected in Advance							X					
224	Unamortized Premiums on Bonds							X					
225	Bonds Payable (Current)			X			X	X					
	225.1 General Obligation Bonds Payable			X			X	X					
	225.2 Special Assessments Bonds Payable			X			X						
	225.3 Revenue Bonds Payable							X					
226	Capital Leases Payable-Current		X					X	X				
227	Installment Purchase Contracts		X					X	X				
228	Other Short-Term Liabilities		X					X	X				
	228.1 Payroll Taxes Payable		X					X	X				
	228.11 Federal Withholding Tax		X					X	X				
	228.12 State Withholding Tax		X					X	X				
	228.13 Social Security (FICA) Tax		X					X	X				
	228.14 County Withholding Tax		X					X	X				
	228.2 Other Payroll Withholdings		X					X	X				
	228.21 Medical Insurance		X					X	X				
	228.22 Life Insurance		X					X	X				
	228.23 Union Dues		X					X	X				
	228.3 Notes Payable		X					X	X				
	228.4 State Sales Tax Collected		X					X					
229	Customer Deposits							X					

LIST OF BALANCE SHEET ACCOUNTS

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
E.	Long-Term Liabilities:											
231	Bonds Payable					X	X					
231.1	General Obligation Bonds Payable					X	X					
231.2	Special Assessment Bonds Payable											
231.3	Revenue Bonds Payable						X					
233	Unamortized Discounts on Bonds Sold						X					
237	Capital Leases Payable						X	X				
238	Deferred Compensation Benefits Payable					X	X	X				
239	Other Long-Term Liabilities					X	X	X				
F.	Other Credits:											
241	Appropriations	X										
242	Expenditures (Debit)								X	X		
243	Encumbrances (Debit)											
G.	Fund Equity:											
244	Reserve for Encumbrances - Current Year	X		X								
245	Reserve for Encumbrances - Prior Year	X										
246	Reserve for Inventories	X										
261	Contributions From Governmental Unit					X	X					
262	Contributions From Customers					X						
263	Contributions From Subdividers					X						
264	Contributions From Other Governments					X						
264.1	Contributions From State Government											
264.2	Contributions From Federal Government											
265	Contributions From _____											
267	Retained Earnings Reserved for Revenue Bond Debt Service					X						
271	Fund Balance											
272	Retained Earnings					X	X					
280	Investment in General Fixed Assets				X							
280.1	Investment From General Fund				X							
280.2	Investment From Cumulative Building Fund				X							
280.3	Investment From General Obligation Bonds				X							
280.4	Investment From _____				X							
H.	310 Taxes											
311	General Property Taxes	X	X								X	
312	Other Taxes	X	X								X	
312.1	Financial Institution Tax	X	X								X	
312.2	Auto and Aircraft Excise Taxes	X	X								X	
312.2	Certified Shares (Local Option Tax)	X	X								X	
312.4	Property Tax Replacement Credit (Local Option Tax)	X	X								X	
312.05	County Option Income Tax	X	X								X	
312.06	Other	X	X								X	

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[illegible]

LIST OF BALANCE SHEET ACCOUNTS

			Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
			G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
J.	330	Intergovernmental Revenues (Continued)											
	334	State Operating Grants	X										
		334.1 General Government	X										
		334.2 Public Safety	X										
		334.3 Highways and Streets	X										
		334.4 Sanitation	X										
		334.5 Health	X										
		334.6 Welfare	X										
		334.7 Culture - Recreation	X										
		334.8 Conservation of Natural Resources	X										
		334.9 Urban Development and Assistance	X										
		334.1 Economic Development and Assistance	X										
		334.11 Transportation	X										
		334.12 Water	X										
		334.13 Industrial Development	X										
		334.14 Other											
	335	State Shared Revenues	X										
		335.1 Liquor Excise Tax Distributions	X										
		335.2 Liquor Gallonage Tax Distributions	X										
		335.3 Cigarette Tax Distributions - General Fund	X										
		335.4 Cigarette Tax Distributions - Cumulative Capital Improvement Fund			X								
		335.5 Cigarette Tax Distributions - Fire Pension Fund										X	
		335.6 Cigarette Tax Distributions - Police Pension Fund										X	
		335.7 Gasoline Tax - Motor Vehicle Highway Fund	X										
		335.8 Gasoline Tax - Local Road and Street Fund	X										
	336	State Payments in Lieu of Taxes	X										
	337	Local Government Grants	X		X							X	
	338	Local Government Shared Revenues	X										
	339	Local Government Payments In Lieu of Taxes	X										
K.	340	Charges for Services											
	341	General Government	X										
		341.1 Plan Commission Charges	X										
		341.2 Building Department Charges	X										
		341.3 Copies of Public Records	X										
		341.4 Sale of Maps and Publications	X										
	342	Public Safety	X										
		342.1 Accident Report Copies	X										
		342.2 Gun Permit Applications	X										
		342.3 Traffic Signal Maintenance	X										
		342.4 Burglary Alarm Charges	X										
		342.5 Fire Inspection	X										
		342.6 Fire Protection Contracts	X										

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[illegible]

LIST OF BALANCE SHEET ACCOUNTS

			Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
			G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
L.	350	Fines and Forfeitures (Continued)											
	355	Special Assessments			X								
	355.1	Barrett Law			X								
	355.2	General Improvement Fund			X								
M.	360	Miscellaneous Revenues	X	X	X			X	X			X	
	361	Interest on Investments	X	X	X			X	X			X	
	362	Rental of Property	X					X					
	364	Cable TV Franchise	X					X					
	367	Contributions and Donations From Private Sources	X										
N.	390	Other Financing Sources	X										
	391	Interfund Operating Transfers	X										
	391.1	Transfer From Parking Meter Fund	X										
	391.2	Transfer From Cumulative Capital Improvement Fund	X										
	391.3	Transfer From Dormant Fund	X										
	392	Proceeds of General Fixed Asset Disposition	X										
	392.1	Sale of General Fixed Assets	X										
	392.2	Compensation for Loss of General Fixed Assets	X										
	393	Proceeds From General Long-Term Debt	X	X									
	393.01	General Obligation Bond Proceeds	X	X									
	393.02	Premiums on Bonds Sold	X	X									
	394	Temporary Loan From _____ Fund	X										
	395	Sale of Investments	X	X	X			X	X			X	
	396	Refunds	X	X	X			X	X				
	399	Other	X										
O.	410	Personal Services	X						X			X	
	411	Salaries and Wages (Cities and Departmentalized Towns)	X						X			X	
	411.1	Department	X						X			X	
	411.11	Department Head	X						X			X	
	411.12	Deputies	X						X			X	
	411.13	Regular	X						X			X	
	411.14	Temporary	X						X			X	
	411.15	Other	X						X			X	
	411.16	Overtime Excess Compensation	X						X			X	

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LIST OF BALANCE SHEET ACCOUNTS

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
O.	410	Personal Services (Continued)										
	413	Employee Benefits (All Units)										
	413.01	Employer's Share of Social Security (FICA)										
	413.02	Employer's Share of Medicare Tax										
	413.03	Employer's Share of Retirement (PERF)										
	413.04	Unemployment Compensation										
	413.05	Employer's Share Group Insurance - Health and Accident										
	413.06	Employer's Share Group Insurance - Life										
	413.07	Clothing Allowance										
	413.08	Auto Allowance - Volunteer Firemen										
	413.09	Employer's Share of 1977 Firemen's Pension Contributions										
	413.1	Employer's Share of 1977 Policemen Pension Contributions										
	413.11	Other Employee Benefits										
	414	Self-Funded Insurance										
	414.01	Administrative Fee										
	414.02	Claims - Physicians and Surgeons										
	414.03	Claims - Hospitals and Other Providers										
	415	Other Personal Services										
P.	420	Supplies										
	421	Office Supplies										
	421.01	Official Records										
	421.02	Stationery and Printing										
	421.05	Other Office Supplies										
	422	Operating Supplies										
	422.01	Fuel and Ice										
	422.011	Coal										
	422.012	Fuel Oil										
	422.013	Bottled Gas										
	422.014	Ice										
	422.015	Other										
	422.02	Garage and Motor										
	422.021	Gasoline										
	422.022	Oil										
	422.023	Tires and Tubes										
	422.025	Other										
	422.03	Institutional and Medical										
	422.031	Household, Laundry, Cleaning										
	422.032	Medical, Surgical, Dental										
	422.035	Other										

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				Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
				G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
P.	420	Supplies (Continued)												
	423	Repair and Maintenance Supplies		X										
	423.01	Materials		X										
		423.011	Building Materials	X										
		423.012	Street and Alley Materials	X										
			423.0121 Gravel	X										
			423.0122 Sand	X										
			423.0123 Cement	X										
			423.0124 Bituminous Materials	X										
			423.0125 Other	X										
		423.013	Sewer Materials	X										
			423.0131 Gravel	X										
			423.0132 Sand	X										
			423.0133 Cement	X										
			423.0135 Other	X										
		423.02	Repair Parts	X										
		423.03	Small Tools and Minor Equipment	X										
	429	Other Supplies		X										
Q.	430	Other Services and Charges		X										
	431	Professional Services		X										
		431.01	Legal	X										
		431.02	Engineering	X										
		431.03	Architectural	X										
		431.05	Other	X										
	432	Communication and Transportation		X										
		432.01	Freight, Express, Drayage	X										
		432.02	Postage	X										
		432.03	Travel Expense	X										
		432.04	Telephone and Telegraph	X										
		432.05	Other	X										
	433	Printing and Advertising		X										
		433.01	Printing Other Than Office Supplies	X										
		433.02	Publication of Legal Notices											
		433.05	Other	X										
	434	Insurance		X										
		434.01	Workmen's Compensation	X										
		434.02	Liability	X										
		434.03	Fire	X										
		434.05	Other	X										
	435	Utility Services		X										
		435.01	Electric	X										
		435.02	Gas	X										
		435.03	Heat	X										
		435.04	Water	X										
		435.05	Sewage	X										
		435.09	Other	X										

LIST OF BALANCE SHEET ACCOUNTS

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		G & SR	DS	CP	GFA	GLTD	EF	IS	ET	NT	PT	AF
Q. 430	Other Services and Charges (Continued)											
436	Repairs and Maintenance	X										
436.01	Repairs and Maintenance	X										
436.02	Equipment	X										
436.03	Repair and Maintenance of Streets and Alleys by Contract	X										
436.05	Other	X										
437	Rentals	X										
437.01	Hydrant Rental	X										
437.02	Equipment	X										
437.03	Office Space	X										
437.05	Other	X										
438	Debt Service	X	X									
438.01	Principal	X	X									
438.02	Interest	X	X									
438.03	Paying Agent Fees	X	X									
439	Other Services and Charges	X										
439.01	Refunds, Awards, Indemnities	X										
439.02	Pension Benefits	X										
439.021	Pensions to Retired Firemen - Prior	X									X	
439.022	Pensions to Retired Firemen - Becoming Eligible During Current Year	X									X	
439.023	Pensions to Dependents of Deceased Firemen	X									X	
439.024	Death Benefits - Deceased Firemen	X									X	
439.025	Disability Benefits	X									X	
439.026	Pensions to Retired Policemen - Prior	X									X	
439.027	Pensions to Retired Policemen - Becoming Eligible During Current Year	X									X	
439.028	Pensions to Dependents of Deceased Policemen	X									X	
439.029	Death Benefits - Deceased Policemen	X									X	
439.030	Disability Benefits	X										
439.03	Subscriptions	X										
439.04	Premiums on Official Bonds	X										
439.05	Grants and Subsidies	X										
439.06	Garbage and Trash Collection Contract	X										
439.07	Election Expense	X										
439.08	Organization Memberships and Dues	X										
439.09	Other	X										
439.091	Education	X										
439.092	Construction or Improvement of Streets and Alleys by Contract	X										

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OPENING ACCOUNTING RECORDS FOR NEW YEAR

The following procedures shall be followed in opening your accounting records for each new budget (fiscal) year. In the following discussion, we will indicate prescribed forms for use in a manual, hand posted system with the understanding the same basic procedures are to be implemented for electronic data processing systems. A new set of forms should be started for each year's financial and budgetary transactions.

A City and Town Form No. 208 (Rev. 1967), Ledger of Receipts, Disbursements and Balances, shall be prepared for each fund of the municipality. In the receipts section, the date January 1, 19XX with explanation "Balance Forwarded" shall be entered. The preceding year's December 31 closing cash balance shall be entered in the balance column. All cash receipts and disbursements of the fund during the year shall be posted individually or by the block posting to this fund control record. This record will furnish each fund's cash balance throughout the year. The columns of the ledger should be totaled each month with the monthly and year to date totals. The ledger sheets shall be opened and maintained for both budgeted and non-budgeted funds (such as investments, utilities, etc.).

A City and Town Form No. 209 (Rev. 1967), Ledger of Appropriations, Encumbrances, Disbursements and Balances, shall be prepared for each budgeted, appropriated fund of the municipality. (No appropriation ledger sheets will be needed for non-budgeted funds such as investments and utility funds.) The major appropriation categories for each fund and department certified to you by the State Board of Tax Commissioners (on the computer printout entitled 19XX Budget Appropriation) should be entered in date column "January 1, 19XX," description column (19XX State Board of Tax Commissioners Budget Order). The total for each appropriation category should be entered in the appropriation balance column. A separate ledger sheet should be prepared for each fund, department and budget class listed in the State Board of Tax Commissioners order. The following examples should be utilized for your particular needs.

Departmental Budgets - All Cities and Larger Towns

General Fund - Control (Ledger Sheet) - All Departments

General Fund - Clerk-Treasurer - Control (Ledger Sheet)
 General Fund - Clerk-Treasurer - 100-Personal Services
 General Fund - Clerk-Treasurer - 200-Supplies
 General Fund - Clerk-Treasurer - 300-Other Services and Charges
 General Fund - Clerk-Treasurer - 400-Capital Outlay

General Fund - Mayor - Control (Ledger Sheet)
 General Fund - Mayor - 100-Personal Services
 General Fund - Mayor - 200-Supplies
 General Fund - Mayor - 300-Other Services and Charges
 General Fund - Mayor - 400-Capital Outlay
 (Continue for each General Fund Department)

Non-Departmental Budgets - Smaller Towns Only

General Fund - Control (Ledger Sheet)
 General Fund - 100-Personal Services
 General Fund - 200-Supplies
 General Fund - 300-Other Services and Charges
 General Fund - 400-Capital Outlay

Departmental Budgets - All Cities and Larger Towns
For All Other Funds - All Municipalities

Motor Vehicle Highway Fund - Control (Ledger Sheet)
 Motor Vehicle Highway Fund - 100-Personal Services
 Motor Vehicle Highway Fund - 200-Supplies
 Motor Vehicle Highway Fund - 300-Other Services and Charges
 Motor Vehicle Highway Fund - 400-Capital Outlay

Local Road and Street Fund - Control (Ledger Sheet)
 Local Road and Street Fund - 100-Personal Services
 Local Road and Street Fund - 200-Supplies
 Local Road and Street Fund - 300-Other Services and Charges
 Local Road and Street Fund - 400-Capital Outlay

(Continue for each budgeted, appropriated fund.)

For those municipalities wishing to account for their disbursements in greater detail than provided in the foregoing budgetary accounting requirements, City and Town Form No. 209A (1981) may be used. This form may be used to supplement City and Town Form No. 209 (Rev. 1967), Ledger of Appropriations, Encumbrances, Disbursements and Balances. The form provides spaces for headings and several columns for spreading each disbursement into as much detail as needed.

UNIFORM SYSTEM OF ACCOUNTS FOR WATER AND WASTEWATER UTILITIES

CLASS A AND B WATER OPERATING REVENUE ACCOUNTS

- 460 Unmetered Water Revenue
- 461 Metered Water Revenue
 - 461.1 Metered Sales to Residential Customers
 - 461.2 Metered Sales to Commercial Customers
 - 461.3 Metered Sales to Industrial Customers
 - 461.4 Metered Sales to Public Authorities
 - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
 - 462.1 Public Fire Protection
 - 462.2 Private Fire Protection
- 464 Other Sales to Public Authorities
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 467 Interdepartmental Sales
- 469 Guaranteed Revenues
- 470 Forfeited Discounts
- 471 Miscellaneous Service Revenues
- 472 Rents From Water Property
- 473 Interdepartmental Rents
- 474 Other Water Revenues

CLASS A AND B WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Source of Supply and Expenses - Operations

- 601.1 Salaries and Wages - Employees
- 603.1 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.1 Employee Pensions and Benefits
- 610.1 Purchased Water
- 615.1 Purchased Power
- 616.1 Fuel for Power Production
- 618.1 Chemicals
- 620.1 Materials and Supplies
- 631.1 Contractual Services - Engineering
- 632.1 Contractual Services - Accounting
- 633.1 Contractual Services - Legal
- 634.1 Contractual Services - Management Fees
- 635.1 Contractual Services - Testing
- 636.1 Contractual Services - Other
- 641.1 Rental of Building/Real Property
- 642.1 Rental of Equipment
- 650.1 Transportation Expenses
- 656.1 Insurance - Vehicle
- 657.1 Insurance - General Liability
- 658.1 Insurance - Workman's Compensation
- 659.1 Insurance - Other
- 667.1 Regulatory Commission Expense - Other
- 668.1 Water Resource Conservation Expense
- 675.1 Miscellaneous Expenses

Source of Supply and Expenses - Maintenance

- 601.2 Salaries and Wages - Employees
- 603.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.2 Employee Pensions and Benefits
- 618.2 Chemicals
- 620.2 Materials and Supplies
- 631.2 Contractual Services - Engineering
- 632.2 Contractual Services - Accounting
- 633.2 Contractual Services - Legal
- 634.2 Contractual Services - Management Fees
- 635.2 Contractual Services - Testing
- 636.2 Contractual Services - Other
- 641.2 Rental of Building/Real Property
- 642.2 Rental of Equipment
- 650.2 Transportation Expenses
- 656.2 Insurance - Vehicle
- 657.2 Insurance - General Liability
- 658.2 Insurance - Workman's Compensation
- 659.2 Insurance - Other
- 667.2 Regulatory Commission Expense - Other
- 675.2 Miscellaneous Expenses

Water Treatment Expenses - Operations

- 601.3 Salaries and Wages - Employees
- 603.3 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.3 Employee Pensions and Benefits
- 615.3 Purchased Power
- 616.3 Fuel for Power Production
- 618.3 Chemicals
- 620.3 Materials and Supplies
- 631.3 Contractual Services - Engineering
- 632.3 Contractual Services - Accounting
- 633.3 Contractual Services - Legal
- 634.3 Contractual Services - Management Fees
- 635.3 Contractual Services - Testing
- 636.3 Contractual Services - Other
- 641.3 Rental of Building/Real Property
- 642.3 Rental of Equipment
- 650.3 Transportation Expenses
- 656.3 Insurance - Vehicle
- 657.3 Insurance - General Liability
- 658.3 Insurance - Workman's Compensation
- 659.3 Insurance - Other
- 667.3 Regulatory Commission Expense - Other
- 675.3 Miscellaneous Expenses

Water Treatment Expenses - Maintenance

- 601.4 Salaries and Wages - Employees
- 603.4 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.4 Employee Pensions and Benefits
- 618.4 Chemicals
- 620.4 Materials and Supplies
- 631.4 Contractual Services - Engineering
- 632.4 Contractual Services - Accounting
- 633.4 Contractual Services - Legal
- 634.4 Contractual Services - Management Fees
- 635.4 Contractual Services - Testing
- 636.4 Contractual Services - Other
- 641.4 Rental of Building/Real Property
- 642.4 Rental of Equipment
- 650.4 Transportation Expenses
- 656.4 Insurance - Vehicle
- 657.4 Insurance - General Liability
- 658.4 Insurance - Workman's Compensation
- 659.4 Insurance - Other
- 667.4 Regulatory Commission Expense - Other
- 675.4 Miscellaneous Expenses

Transmission and Distribution Expenses - Operations

- 601.5 Salaries and Wages - Employees
- 603.5 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.5 Employee Pensions and Benefits
- 615.5 Purchased Power
- 616.5 Fuel for Power Production
- 618.5 Chemicals

- 620.5 Materials and Supplies
- 631.5 Contractual Services - Engineering
- 632.5 Contractual Services - Accounting
- 633.5 Contractual Services - Legal
- 634.5 Contractual Services - Management Fees
- 635.5 Contractual Services - Testing
- 636.5 Contractual Services - Other
- 641.5 Rental of Building/Real Property
- 642.5 Rental of Equipment
- 650.5 Transportation Expenses
- 656.5 Insurance - Vehicle
- 657.5 Insurance - General Liability
- 658.5 Insurance - Workman's Compensation
- 659.5 Insurance - Other
- 667.5 Regulatory Commission Expense - Other
- 675.5 Miscellaneous Expenses

Transmission and Distribution Expenses - Maintenance

- 601.6 Salaries and Wages - Employees
- 603.6 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.6 Employee Pensions and Benefits
- 618.6 Chemicals
- 620.6 Materials and Supplies
- 631.6 Contractual Services - Engineering
- 632.6 Contractual Services - Accounting
- 633.6 Contractual Services - Legal
- 634.6 Contractual Services - Management Fees
- 635.6 Contractual Services - Testing
- 636.6 Contractual Services - Other
- 641.6 Rental of Building/Real Property
- 642.6 Rental of Equipment
- 650.6 Transportation Expenses
- 656.6 Insurance - Vehicle
- 657.6 Insurance - General Liability
- 658.6 Insurance - Workman's Compensation
- 659.6 Insurance - Other
- 667.6 Regulatory Commission Expense - Other
- 675.6 Miscellaneous Expenses

Customer Accounts Expenses

- 601.7 Salaries and Wages - Employees
- 603.7 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.7 Employee Pensions and Benefits
- 615.7 Purchased Power
- 616.7 Fuel for Power Production
- 620.7 Materials and Supplies
- 631.7 Contractual Services - Engineering
- 632.7 Contractual Services - Accounting
- 633.7 Contractual Services - Legal
- 634.7 Contractual Services - Management Fees
- 635.7 Contractual Services - Testing
- 636.7 Contractual Services - Other
- 641.7 Rental of Building/Real Property

- 642.7 Rental of Equipment
- 650.7 Transportation Expenses
- 656.7 Insurance - Vehicle
- 657.7 Insurance - General Liability
- 658.7 Insurance - Workman's Compensation
- 659.7 Insurance - Other
- 667.7 Regulatory Commission Expense - Other
- 670.7 Bad Debt Expense
- 675.7 Miscellaneous Expenses

Administrative and General Expenses

- 601.8 Salaries and Wages - Employees
- 603.8 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.8 Employee Pensions and Benefits
- 615.8 Purchased Power
- 616.8 Fuel for Power Production
- 620.8 Materials and Supplies
- 631.8 Contractual Services - Engineering
- 632.8 Contractual Services - Accounting
- 633.8 Contractual Services - Legal
- 634.8 Contractual Services - Management Fees
- 635.8 Contractual Services - Testing
- 636.8 Contractual Services - Other
- 641.8 Rental of Building/Real Property
- 642.8 Rental of Equipment
- 650.8 Transportation Expenses
- 656.8 Insurance - Vehicle
- 657.8 Insurance - General Liability
- 658.8 Insurance - Workman's Compensation
- 659.8 Insurance - Other
- 666.8 Regulatory Commission Expenses - Amortization of Rate Case Expense
- 667.8 Regulatory Commission Expense - Other
- 670.8 Depreciation and Amortization
- 675.8 Miscellaneous Expenses

CLASS A AND B WASTEWATER OPERATING REVENUE ACCOUNTS

- 521 Flat Rate Revenues
 - 521.1 Residential Revenues
 - 521.2 Commercial Revenues
 - 521.3 Industrial Revenues
 - 521.4 Revenues From Public Authorities
 - 521.5 Multiple Family Dwelling Revenues
 - 521.6 Other Revenues
- 522 Measured Revenue
 - 522.1 Residential Revenues
 - 522.2 Commercial Revenues
 - 522.3 Industrial Revenues
 - 522.4 Revenues From Public Authorities
 - 522.5 Multiple Family Dwelling Revenues
- 523 Revenues From Public Authorities
- 524 Revenues From Other Systems
- 525 Interdepartmental Revenues

- 530 Guaranteed Revenues
- 531 Sale of Sludge
- 532 Forfeited Discounts
- 534 Rents From Wastewater Property
- 535 Interdepartmental Rents
- 536 Other Wastewater Revenues

- 540 Flat Rate Reuse Revenues
 - 540.1 Residential Reuse Revenues
 - 540.2 Commercial Reuse Revenues
 - 540.3 Industrial Reuse Revenues
 - 540.4 Reuse Revenues From Public Authorities
 - 540.5 Other Revenues
- 541 Measured Reuse Revenue
 - 541.1 Residential Reuse Revenues
 - 541.2 Commercial Reuse Revenues
 - 541.3 Industrial Reuse Revenues
 - 541.4 Reuse Revenues From Public Authorities
- 544 Reuse Revenues From Other Systems

CLASS A AND B WASTEWATER UTILITIES OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Collection Expenses - Operations

- 701.1 Salaries and Wages - Employees
- 703.1 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.1 Employee Pensions and Benefits
- 715.1 Purchased Power
- 716.1 Fuel for Power Production
- 718.1 Chemicals
- 720.1 Materials and Supplies
- 731.1 Contractual Services - Engineering
- 732.1 Contractual Services - Accounting
- 733.1 Contractual Services - Legal
- 734.1 Contractual Services - Management Fees
- 735.1 Contractual Services - Testing
- 736.1 Contractual Services - Other
- 741.1 Rental of Building/Real Property
- 742.1 Rental of Equipment
- 750.1 Transportation Expenses
- 756.1 Insurance - Vehicle
- 757.1 Insurance - General Liability
- 758.1 Insurance - Workman's Compensation
- 759.1 Insurance - Other
- 775.1 Miscellaneous Expenses

Collection Expenses - Maintenance

- 701.2 Salaries and Wages - Employees
- 703.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.2 Employee Pensions and Benefits
- 718.2 Chemicals
- 720.2 Materials and Supplies

731.2	Contractual Services - Engineering
732.2	Contractual Services - Accounting
733.2	Contractual Services - Legal
734.2	Contractual Services - Management Fees
735.2	Contractual Services - Testing
736.2	Contractual Services - Other
741.2	Rental of Building/Real Property
742.2	Rental of Equipment
750.2	Transportation Expenses
756.2	Insurance - Vehicle
757.2	Insurance - General Liability
758.2	Insurance - Workman's Compensation
759.2	Insurance - Other
775.2	Miscellaneous Expenses

Pumping Expenses - Operations

701.3	Salaries and Wages - Employees
703.3	Salaries and Wages - Officers, Directors and Majority Stockholders
704.3	Employee Pensions and Benefits
715.3	Purchased Power
716.3	Fuel for Power Production
718.3	Chemicals
720.3	Materials and Supplies
731.3	Contractual Services - Engineering
732.3	Contractual Services - Accounting
733.3	Contractual Services - Legal
734.3	Contractual Services - Management Fees
735.3	Contractual Services - Testing
736.3	Contractual Services - Other
741.3	Rental of Building/Real Property
742.3	Rental of Equipment
750.3	Transportation Expenses
756.3	Insurance - Vehicle
757.3	Insurance - General Liability
758.3	Insurance - Workman's Compensation
759.3	Insurance - Other
775.3	Miscellaneous Expenses

Pumping Expenses - Maintenance

701.4	Salaries and Wages - Employees
703.4	Salaries and Wages - Officers, Directors and Majority Stockholders
704.4	Employee Pensions and Benefits
718.4	Chemicals
720.4	Materials and Supplies
731.4	Contractual Services - Engineering
732.4	Contractual Services - Accounting
733.4	Contractual Services - Legal
734.4	Contractual Services - Management Fees
735.4	Contractual Services - Testing
736.4	Contractual Services - Other
741.4	Rental of Building/Real Property

742.4	Rental of Equipment
750.4	Transportation Expenses
756.4	Insurance - Vehicle
757.4	Insurance - General Liability
758.4	Insurance - Workman's Compensation
759.4	Insurance - Other
775.4	Miscellaneous Expenses

Treatment and Disposal Expenses - Operations

701.5	Salaries and Wages - Employees
703.5	Salaries and Wages - Officers, Directors and Majority Stockholders
704.5	Employee Pensions and Benefits
710.5	Purchased Wastewater Treatment
711.5	Sludge Removal Expense
715.5	Purchased Power
716.5	Fuel for Power Production
718.5	Chemicals
720.5	Materials and Supplies
731.5	Contractual Services - Engineering
732.5	Contractual Services - Accounting
733.5	Contractual Services - Legal
734.5	Contractual Services - Management Fees
735.5	Contractual Services - Testing
736.5	Contractual Services - Other
741.5	Rental of Building/Real Property
742.5	Rental of Equipment
750.5	Transportation Expenses
756.5	Insurance - Vehicle
757.5	Insurance - General Liability
758.5	Insurance - Workman's Compensation
759.5	Insurance - Other
775.5	Miscellaneous Expenses

Treatment and Disposal Expenses - Maintenance

701.6	Salaries and Wages - Employees
703.6	Salaries and Wages - Officers, Directors and Majority Stockholders
704.6	Employee Pensions and Benefits
711.6	Sludge Removal Expense
718.6	Chemicals
720.6	Materials and Supplies
731.6	Contractual Services - Engineering
732.6	Contractual Services - Accounting
733.6	Contractual Services - Legal
734.6	Contractual Services - Management Fees
735.6	Contractual Services - Testing
736.6	Contractual Services - Other
741.6	Rental of Building/Real Property
742.6	Rental of Equipment
750.6	Transportation Expenses
756.6	Insurance - Vehicle
757.6	Insurance - General Liability

- 758.6 Insurance - Workman's Compensation
- 759.6 Insurance - Other
- 775.6 Miscellaneous Expenses

Customer Accounts Expenses

- 701.7 Salaries and Wages - Employees
- 703.7 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.7 Employee Pensions and Benefits
- 715.7 Purchased Power
- 716.7 Fuel for Power Production
- 720.7 Materials and Supplies
- 731.7 Contractual Services - Engineering
- 732.7 Contractual Services - Accounting
- 733.7 Contractual Services - Legal
- 734.7 Contractual Services - Management Fees
- 735.7 Contractual Services - Testing
- 736.7 Contractual Services - Other
- 741.7 Rental of Building/Real Property
- 742.7 Rental of Equipment
- 750.7 Transportation Expenses
- 756.7 Insurance - Vehicle
- 757.7 Insurance - General Liability
- 758.7 Insurance - Workman's Compensation
- 759.7 Insurance - Other
- 770.7 Bad Debt Expense
- 771.7 Depreciation and Amortization
- 775.7 Miscellaneous Expenses

Administrative and General Expenses

- 701.8 Salaries and Wages - Employees
- 703.8 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.8 Employee Pensions and Benefits
- 715.8 Purchased Power
- 716.8 Fuel for Power Production
- 720.8 Materials and Supplies
- 731.8 Contractual Services - Engineering
- 732.8 Contractual Services - Accounting
- 733.8 Contractual Services - Legal
- 734.8 Contractual Services - Management Fees
- 735.8 Contractual Services - Testing
- 736.8 Contractual Services - Other
- 741.8 Rental of Building/Real Property
- 742.8 Rental of Equipment
- 750.8 Transportation Expenses
- 756.8 Insurance - Vehicle
- 757.8 Insurance - General Liability
- 758.8 Insurance - Workman's Compensation
- 759.8 Insurance - Other
- 775.8 Miscellaneous Expenses

Reclaimed Water Treatment Expenses - Operations

701.9	Salaries and Wages - Employees
703.9	Salaries and Wages - Officers, Directors and Majority Stockholders
704.9	Employee Pensions and Benefits
715.9	Purchased Power
716.9	Fuel for Power Production
718.9	Chemicals
720.9	Materials and Supplies
731.9	Contractual Services - Engineering
732.9	Contractual Services - Accounting
733.9	Contractual Services - Legal
734.9	Contractual Services - Management Fees
735.9	Contractual Services - Testing
736.9	Contractual Services - Other
741.9	Rental of Building/Real Property
742.9	Rental of Equipment
750.9	Transportation Expenses
756.9	Insurance - Vehicle
757.9	Insurance - General Liability
758.9	Insurance - Workman's Compensation
759.9	Insurance - Other
775.9	Miscellaneous Expenses

Reclaimed Water Treatment Expenses - Maintenance

701.10	Salaries and Wages - Employees
703.10	Salaries and Wages - Officers, Directors and Majority Stockholders
704.10	Employee Pensions and Benefits
718.10	Chemicals
720.10	Materials and Supplies
731.10	Contractual Services - Engineering
732.10	Contractual Services - Accounting
733.10	Contractual Services - Legal
734.10	Contractual Services - Management Fees
735.10	Contractual Services - Testing
736.10	Contractual Services - Other
741.10	Rental of Building/Real Property
742.10	Rental of Equipment
750.10	Transportation Expenses
756.10	Insurance - Vehicle
757.10	Insurance - General Liability
758.10	Insurance - Workman's Compensation
759.10	Insurance - Other
775.10	Miscellaneous Expenses

Reclaimed Water Distribution Expenses - Operations

701.11	Salaries and Wages - Employees
703.11	Salaries and Wages - Officers, Directors and Majority Stockholders
704.11	Employee Pensions and Benefits
715.11	Purchased Power
716.11	Fuel for Power Production
718.11	Chemicals

- 720.11 Materials and Supplies
- 731.11 Contractual Services - Engineering
- 732.11 Contractual Services - Accounting
- 733.11 Contractual Services - Legal
- 734.11 Contractual Services - Management Fees
- 735.11 Contractual Services - Testing
- 736.11 Contractual Services - Other
- 741.11 Rental of Building/Real Property
- 742.11 Rental of Equipment
- 750.11 Transportation Expenses
- 756.11 Insurance - Vehicle
- 757.11 Insurance - General Liability
- 758.11 Insurance - Workman's Compensation
- 759.11 Insurance - Other
- 775.11 Miscellaneous Expenses

Reclaimed Water Distribution Expenses - Maintenance

- 701.12 Salaries and Wages - Employees
- 703.12 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.12 Employee Pensions and Benefits
- 718.12 Chemicals
- 720.12 Materials and Supplies
- 731.12 Contractual Services - Engineering
- 732.12 Contractual Services - Accounting
- 733.12 Contractual Services - Legal
- 734.12 Contractual Services - Management Fees
- 735.12 Contractual Services - Testing
- 736.12 Contractual Services - Other
- 741.12 Rental of Building/Real Property
- 742.12 Rental of Equipment
- 750.12 Transportation Expenses
- 756.12 Insurance - Vehicle
- 757.12 Insurance - General Liability
- 758.12 Insurance - Workman's Compensation
- 759.12 Insurance - Other
- 775.12 Miscellaneous Expenses

CLASS C WATER OPERATING REVENUE ACCOUNTS

- 460 Unmetered Water Revenue
 - 460.1 Unmetered Sales to Residential Customers
 - 460.2 Unmetered Sales to Commercial Customers
 - 460.3 Unmetered Sales to Industrial Customers
 - 460.4 Unmetered Sales to Public Authorities
 - 460.5 Unmetered Sales to Multiple Family Dwellings
 - 460.6 Unmetered Sales - Other
- 461 Metered Water Revenue
 - 461.1 Metered Sales to Residential Customers
 - 461.2 Metered Sales to Commercial Customers
 - 461.3 Metered Sales to Industrial Customers
 - 461.4 Metered Sales to Public Authorities
 - 461.5 Metered Sales to Multiple Family Dwellings

- 462 Fire Protection Revenue
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 469 Guaranteed Revenues
- 474 Other Water Revenues

CLASS C WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

- 601 Salaries and Wages - Employees
- 603 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604 Employee Pensions and Benefits
- 610 Purchased Water
- 615 Purchased Power
- 616 Fuel for Power Production
- 618 Chemicals
- 620 Materials and Supplies
- 630 Contractual Services - Billing
- 631 Contractual Services - Professional
- 635 Contractual Services - Testing
- 636 Contractual Services - Other
- 640 Rents
- 650 Transportation Expenses
- 655 Insurance Expense
- 665 Regulatory Commission Expenses
- 670 Bad Debt Expense
- 671 Depreciation and Amortization
- 675 Miscellaneous Expenses

CLASS C WASTEWATER OPERATING REVENUE ACCOUNTS

- 521 Flat Rate Revenues
 - 521.1 Residential Revenues
 - 521.2 Commercial Revenues
 - 521.3 Industrial Revenues
 - 521.4 Revenues From Public Authorities
 - 521.5 Multiple Family Dwelling Revenues
 - 521.6 Other Revenues
- 522 Measured Revenue
 - 522.1 Residential Revenues
 - 522.2 Commercial Revenues
 - 522.3 Industrial Revenues
 - 522.4 Revenues From Public Authorities
 - 522.5 Multiple Family Dwelling Revenues
- 524 Revenues From Other Systems
- 530 Guaranteed Revenues
- 536 Other Wastewater Revenues

CLASS C WASTEWATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

701	Salaries and Wages - Employees
703	Salaries and Wages - Officers, Directors and Majority Stockholders
704	Employee Pensions and Benefits
710	Purchased Wastewater Treatment
711	Sludge Removal Expense
715	Purchased Power
716	Fuel for Power Production
718	Chemicals
720	Materials and Supplies
730	Contractual Services - Billing
731	Contractual Services - Professional
735	Contractual Services - Testing
736	Contractual Services - Other
740	Rents
750	Transportation Expenses
755	Insurance Expenses
770	Bad Debt Expense
771	Depreciation and Amortization
775	Miscellaneous Expenses